

Quick Links for Government Entities

Toll-free telephone number for governmental entities: 1-877-829-5500

Email question to: tege.ask.fslg@irs.gov

- Account-related questions.
- Request for affirmation letter of tax exemption.
- Request for private letter ruling.

Toll-free telephone number for Martinsburg Computing Center (MCC): 1-866-455-7438

Email questions to: mccirp@irs.gov

Questions concerning filing requirements and procedures for issuers of information returns (including any Form 1099) may contact the Martinsburg Computing Center from 8:30 am to 4:30 pm Eastern Time, Monday thru Friday.

Federal, State and Local Governments (FSLG)

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments>

Web portal for governmental entities to obtain federal tax information

FSLG Customer Services

<http://www.irs.gov/Government-Entities/Federal,-State-&-Local-Governments/FSLG-Customer-Services>

A variety of methods in which government entities can contact the IRS with account-related questions.

e-services – Online Tools for Tax Professionals

<http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

Web-based products that allow tax professionals and payers to conduct business with the IRS electronically, available only to approved IRS business partners and not to the general public. e-Services is available via the internet 24 hours a day, 7 days a week.

TIN Matching Program – requires registration – use to match Taxpayer Identification Numbers (TINs) against those provided to you by vendors, contractors, medical, legal and other service providers (confirm numbers provided on Forms W-9). Use of this system will help your governmental entity avoid CP 2100 notices for unassigned, invalid or TIN-Name mismatches.

TIN Matching – More Information Publication 2108A <http://www.irs.gov/pub/irs-pdf/p2108a.pdf>

E-News Subscriptions

<http://www.irs.gov/newsroom/content/0,,id=103381,00.html>

A variety of topics to which a user may subscribe to stay informed on new developments, issues, etc.

SSA – Business Services Online

<http://www.socialsecurity.gov/bsowelcome.htm>

Requires registration – provides for electronic filing of Forms W-2 as well as Social Security Number matching to ensure SSNs provided by employees are valid.

SSA – State and Local Coverage Handbook

<https://secure.ssa.gov/apps10/poms.nsf/chapterlist!openview&restricttcategory=19>

Provides comprehensive information on Social Security and Medicare coverage provisions, including Section 218.

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I-9 – Central – U.S. Citizenship and Immigration Services

<http://www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac89243c6a7543f6d1a/?vgnextoid=84c267ee5cb38210VgnVCM100000082ca60aRCRD&vgnnextchannel=84c267ee5cb38210VgnVCM100000082ca60aRCRD>

Instructions for completing Form I-9, Acceptable Documents, Retaining and Storing Form I-9; E-Verify; Customer Support

Publication 15 (Circular E) Employer's Tax Guide http://www.irs.gov/pub/irs-pdf/p15.pdf	<ul style="list-style-type: none"> • Accountable plans • Bonuses and supplemental pay • Deposit rules • Filing requirements • Who is an Employee? • Withholding
Publication 15-A Employer's Supplemental Tax Guide http://www.irs.gov/pub/irs-pdf/p15a.pdf	<ul style="list-style-type: none"> • Who are Employees? • Employee or Independent Contractor? • Wages and Other Compensation • Sick Pay Reporting
Publication 15-B Employer's Tax Guide to Fringe Benefits http://www.irs.gov/pub/irs-pdf/p15b.pdf	<ul style="list-style-type: none"> • Cafeteria plans • Clothing and uniform allowances • Employee use of employer vehicle • Wages and items included in compensation • Travel, Entertainment, Gift and Car Expenses • Fringe Benefit Exclusion Rules
Publication 463 Travel, Entertainment, Gift and Car Expenses http://www.irs.gov/pub/irs-pdf/p463.pdf	<ul style="list-style-type: none"> • Travel, Entertainment, Gift and Car Expenses • Employee meals and lodging expenses
Publication 963 Federal-State Reference Guide http://www.irs.gov/pub/irs-pdf/p963.pdf	<ul style="list-style-type: none"> • Characteristics of Government Entities • Emergency workers • Fee-based employees • Medicare coverage • Public retirement systems (social security replacement plans) • Nonqualified (section 457) retirement plans • Section 218 social security coverage • Volunteer Workers
Publication 1281 Backup Withholding for Missing and Incorrect Names and TINs http://www.irs.gov/pub/irs-pdf/p1281.pdf	<ul style="list-style-type: none"> • Backup Withholding Rate/Effective Dates • CP2100 Notices • The IRS Matching Process • Instructions for the Requester of Form W-9 • Form W-8 Series and Instructions
General Instructions for Information Returns <ul style="list-style-type: none"> - http://www.irs.gov/pub/irs-pdf/i1099gi.pdf - http://www.irs.gov/pub/irs-pdf/iw2w3.pdf 	<ul style="list-style-type: none"> • Information Reporting • Forms 1096, 1099 • Forms W-3, W-2 • Taxpayer ID Number Matching

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<p>Quick Reference Guide for Public Employers</p> <p>http://www.irs.gov/pub/irs-tege/public_employers_outreach_guide.pdf</p>	<ul style="list-style-type: none"> • Compensation • Social Security and Medicare Coverage • Retirement Plan Coverage • Section 457 (non-qualified) Plan • Fee-Based Public Officials • Special Situation for Public Workers • Fringe Benefits • Information Reporting • Backup Withholding
<p>FSLG Taxable Fringe Benefits Guide</p> <p>http://www.irs.gov/pub/irs-tege/fringe_benefit_fslg.pdf</p>	<ul style="list-style-type: none"> • Reporting Fringe Benefits • Working Condition Fringe Benefits • De Minimis Fringe Benefit • No-Additional-Cost Fringe Benefits • Qualified Employee Discount • Qualified Transportation Fringe Benefits • Health and Medical Benefits • Travel and Transportation Expenses • Moving Expenses • Meals and Lodging • Employee/Employer Provided Vehicle • Independent Contractors • Equipment and Allowances • Awards and Prizes • Professional Licenses and Dues • Volunteers • Educational Reimbursements and Allowances
<p>IRS Video Portal – Governments</p> <p>http://www.tax.gov/Governments</p>	<p>Webinars and Phone Forums on a variety of topics of interest to Government Entities</p> <p>Examples of Topics Covered:</p> <ul style="list-style-type: none"> • Worker Classification • Requirements for Furnishing Form 1099-G Electronically • Section 218 Agreements & Restructuring • Section 218 Tools & Tips • Payments to Foreign Persons • Taxability of Fringe Benefits • A 403(b) Message • Avoiding Interest and Penalties • Common Employment Tax Issues • Avoiding Information Reporting Problems • Form 1099-MISC Filing Requirements • Backup Withholding for Form 1099-MISC